A RESOLUTION CALLED SERVICIA A. MOORE

SUPPORTING THE NATIONAL LEAGUE OF CITIES' REQUEST TO CONGRESS TO PASS THE INTERNET ACCESS TAX BAN EXTENSION AND IMPROVEMENT ACT (S. 2084), BLOCK FINAL PASSAGE OF THE INTERNET TAX NONDISCRIMINATION ACT (S. 150); AND FOR OTHER PURPOSES.

WHEREAS, The nation's cities need sensible legislation that defines "Internet access" in a way that preserves the ability of local and state governments to collect telecommunications taxes and franchise fees to continue to support vital local services; and

WHEREAS, S. 150 would result in a huge tax giveaway to the telecommunications industry at the expense of state and local taxpayers, small businesses, and working families. The legislation would preempt local and state tax collection of gross receipts taxes, rights-of-way fees, franchise fees, and other existing taxes on telecommunications services at an estimated cost of more than \$9 billion per year. This loss of local revenue would directly translate into a loss of local services to cities and towns across the nation; and

**WHEREAS**, S. 2084 would preserve the ban on email or Internet access taxes, as well as multiple and discriminatory taxes, while at the same time protect the existing tax base for local services. In addition, the bill would establish parity among all types of Internet platforms, whether telephone lines, cable modems, or DSL, which provides clear protections for consumers and tax guidance for local and state governments.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA supports the National League of Cities' request to congress to:

- Section 1. Pass the Internet Access Tax Ban Extension and Improvement Act (S. 2084) offered by Senators Lamar Alexander and Thomas Carper because it:
  - Defines "Internet access" in a way that preserves the ability of local and state governments to continue to collect telecommunications taxes and franchise fees which are a critical source of revenue for local services and an important mechanism for local officials to protect consumers.
  - Calls for a two-year extension to the existing moratorium on the imposition of new telecommunications taxes, which gives Congress, the FCC, industry, and local governments time to determine the appropriate tax treatment for emerging telecommunications.

**Section 2.** Block final passage of the Internet Tax Nondiscrimination Act (S. 150) because its definition of "Internet access" would exempt digital subscriber lines (DSL) offered by local telephone companies and cable modem offered by cable systems from all state and local telephone and utility taxes.

<b>BE IT FINALLY RESOLVED</b> that the Clerk of the Council is directed to transmit a true and correct copy to all members of the Georgia Congressional Delegation.													

Date Referred Referred To:	Refferred To:	_	Referred To: Finance Executive	Date Referred 4/19/04	THE PERSONAL PAPER REFER												A RESOLUTION  A RESOLUTION  BY COUNCILMEMBER FELICIA A. MOORE  SUPPORTING THE NATIONAL LEAGUE OF CITIES' REQUEST TO CONGRESS TO PASS THE INTERNET ACCESS TAX BAN EXTENSION AND IMPROVEMENT ACT (S. 2084), BLOCK FINAL PASSAGE OF THE INTERNET TAX NONDISCRIMINATION ACT (S. 150); AND FOR OTHER PURPOSES.							
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